



MALAWI REVENUE AUTHORITY
CUSTOMS AND EXCISE DIVISION

METHOD 1

DECLARATION OF VALUE

Note: Importers are advised that this form is explained in the Malawi Customs Valuation Guide

Table with 2 columns: Field description (1-6) and FOR OFFICIAL USE (Port Date stamp & Entry No.)

- 7. (a) are the buyer and seller RELATED in terms of paragraph 4(2)(a) of the Schedule to the Customs and Excise Act (Cap. 42.01)
(b) Did the relationship INFLUENCE the price of the imported goods?
(c) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in Paragraph 4(3)(b) of the Schedule to the Customs & Excise Act (Cap. 42.01) If "YES", give details:

- 8. (a) Are there any RESTRICTIONS as to the disposition or use of the goods by the buyer other than restrictions which -
- are imposed or required by law or by the public authorities in Malawi
- limit the geographical area in which the goods may be resold or
- do not substantially affect the value of the goods?
(b) Is the sale or price subject to some CONDITION OR CONSIDERATION for which a value cannot be determined with respect to the goods being valued? Specify the nature of the restrictions, conditions or considerations as appropriate If the value of such condition or consideration can be determined, indicate the amount in box 11(b) overleaf

- 9. (a) Are any ROYALTIES and LICENCE FEES related to the imported goods payable either directly or indirectly by the buyer as a condition of the sale
(b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent RESALE, DISPOSAL or USE accrues directly or indirectly to the seller? If "YES" to either of these questions, specify conditions and, if possible the amounts in the boxes 15 and 16 overleaf

PERSONS SHALL BE DEEMED TO BE RELATED ONLY IF
(a) They are officers or directors of one another's business;
(b) They are legally recognized partners in business;
(c) They are employer and employee;
(d) Any person directly or indirectly owns, control or holds 5% or more of the outstanding voting stock or shares of both of them;
(e) One of them directly or indirectly controls the other;
(f) Both of them are directly or indirectly controlled by a third person;
(g) Together they directly or indirectly control a third person;
(h) They are persons connected by blood relationship, marriage or Adoption.

10. I, the undersigned, declare that all particulars given in this document are true and complete
Name and address of Declarant .....
Signature .....
Status of signatory ..... (Director, Secretary, Partner, Etc.)
Date .....

CALCULATION OF THE CUSTOMS VALUE		Item	Item	Item
A. Basis of a calculation	11. (a) Price in currency of invoice (b) Indirect payment – see box 8(b) overleaf (Rate of exchange .....			
	12. TOTAL A IN MALAWI CURRENCY			
B. ADDITIONS Costs in Malawi Currency not included in "A" above	13. Costs incurred by the buyer (a) Commissions, except buying commissions  (b) Brokerage  (c) Containers ad packing			
QUOTE BELOW Previous Relevant Customs decisions, if any	14. Goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods.  The value shown represent an apportionment where appropriate  (a) materials, components, parts and similar items incorporated in the imported goods  (b) Tools, dies, moulds and similar items used in the production of the imported goods  (c) materials consumed in the production of the imported goods  (d) engineering, development work, artwork, design work, plans and sketches undertaken elsewhere than in Malawi and necessary for the production of the imported goods			
	15. Royalties and licence fees – see box 9(a) overleaf			
	16. Proceeds of any subsequent resale, disposal or use accruing to the seller – see box 9(b) overleaf			
	17. Costs of delivery to ..... (Place of importation) (a) Transport (specify mode)  (b) Wharfage  (c) Loading, handling & insurance charges			
	18. TOTAL B			
C. DEDUCTIONS Costs in Malawi CURRENCY Included in 'A' above	19. Cost of transport after importation			
	20. Charges for construction, erection, assembly, maintenance of technical assistance undertaken after importation			
	21. Other charges (specify)			
	22. Customs duties and taxes payable in Malawi by reason of the importation or sale of the goods if included in 'A' above			
	23. TOTAL C			
	24. VALUE DECLARED (A + B – C)			

\*Where amounts are payable in FOREIGN CURRENCY, indicate in this section the amount in foreign currency and the rate of exchange by reference to each relevant element and item.

Amount      Rate of exchange      Rate of exchange list Number

Price actually paid or price payable for settlement.